

## Message Text

UNCLASSIFIED

PAGE 01 STATE 132652  
ORIGIN NEA-10

INFO OCT-01 ISO-00 TRSE-00 L-03 OPR-02 COME-00 EB-07  
/023 R

DRAFTED BY TREAS/OS:MFIELD/NEA/AFN:TSWILKINSON:PAW  
APPROVED BY NEA/AFN:TSWILKINSON  
L/T:WMCQUADE  
R/LS:ZASLAN

-----090006Z 123249 /62

P 082242Z JUN 77  
FM SECSTATE WASHDC  
TO AMEMBASSY RABAT PRIORITY

UNCLAS STATE 132652

E.O. 11652: N/A

TAGS: EFIN, PFOR, MO, US

SUBJECT: U.S.-GOM DOUBLE TAXATION TREATY

REF: RABAT 3004

1. WE ARE EXPEDITING PROCEDURES TO AUTHORIZE AMBASSADOR TO SIGN TREATY, BUT CANNOT YET DO SO SUBJECT TO CLARIFICATION OF FEW REMAINING LOOSE ENDS. PLEASE ADVISE WHEN POINTS BELOW HAVE BEEN CLEARED UP WITH GOM, AND WE WILL THEN TRANSMIT AUTHORIZATION AND INSTRUCTIONS FOR SIGNATURE.

2. WE FIND ALL ARABIC SUGGESTIONS BY GOM IN REFTEL TO BE IN CONFORMITY WITH ENGLISH AND FRENCH TEXTS.

3. NO OBJECTION TO USE OF TERM "UNITED STATES", WHERE IT NOW APPEARS IN TEXT, AS OPPOSED TO "GOVERNMENT OF THE UNITED STATES."

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4. WE NEED TO CHANGE EFFECTIVE DATE IN ARTICLE 28(2)(B). PLEASE INQUIRE IF GOM CAN AGREE TO STATE EITHER "JANUARY 1, 1978" OR "JANUARY 1 OF THE YEAR FOLLOWING THE EXCHANGE OF INSTRUMENTS OF RATIFICATION." WE PREFER THE LATTER BUT CAN ACCEPT EITHER. RE QUERY IN PARA 2, EXCHANGE SHOULD TAKE PLACE IN WASHINGTON.

5. PLEASE ALSO CONSULT WITH GOM ON PROPOSED EXCHANGE OF NOTES TO ACCOMPANY TREATY, CONCERNING THE ABSENCE OF A TAX INCENTIVE BY THE UNITED STATES TO INVESTMENT IN MOROCCO. A DRAFT FRENCH TEXT OF NOTE WAS INITIALLED, BUT TO OUR KNOWLEDGE IT HAS NOT BEEN TRANSLATED INTO ENGLISH OR ARABIC. WE WOULD PREFER TO DROP EXCHANGE OF NOTES, WHICH WOULD NOT OTHERWISE BE NEEDED, BUT IF GOM WISHES TO WE WILL PREPARE ENGLISH TRANSLATION.

6. WE WOULD APPRECIATE IT IF EMBASSY WOULD SEND CLEAN COPIES OF ENGLISH TEXT (ADDRESSED TO AFN AND TREASURY/OS, MARCIA FIELD) FOR OUR RECORDS, AS WAS DONE WITH FRENCH TEXT. VANCE

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TREATY SIGNATURE, TAX AGREEMENTS, DOUBLE TAXATION  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 08-Jun-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
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**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
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**Disposition Date:** 01-Jan-1960 12:00:00 am  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977STATE132652  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** MFIELD/NEA/AFN:TSWILKINSON:PAW  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
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**Litigation Codes:**  
**Litigation History:**  
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**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
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**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 77 RABAT 3004  
**Retention:** 0  
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**Review Withdrawn Fields:** n/a  
**SAS ID:** 2222977  
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**Status:** NATIVE  
**Subject:** U.S.-GOM DOUBLE TAXATION TREATY  
**TAGS:** EFIN, PFOR, MO, US  
**To:** RABAT  
**Type:** TE  
**vdkgvwkey:** odb://SAS/SAS.dbo.SAS\_Docs/55481782-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009